

MOTOR FUELS UPDATE

DEPARTMENT OF REVENUE



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Quarterly

January 1997

Reporting Changes for 1997

After a review of current reporting requirements, the Nebraska Motor Fuels Division is making the following reporting changes effective with the January, 1997 Nebraska motor fuels tax returns and reports. These changes will make future filing easier.

Motor Fuels Multiple Schedule of Receipts, Form MFR

- ✓ Consolidation of Schedule Codes 2a, 2b, and 2c to Schedule Code 2.
- ✓ Instructions for reporting the receipts of gasohol versus gasoline and denatured ethanol; this should allow more filers to report the single product code of gasohol instead of two product codes.

Motor Fuels Multiple Schedule of Disbursements, Form MFD

- ✓ Schedule Code 5 will only be used to report tax-paid fuel deliveries to another licensee.
- ✓ Consolidation of Schedule Codes 6a, 6b, and 6c to Schedule Code 6.
- ✓ Instructions for reporting the disbursement of gasohol versus gasoline and

denatured ethanol; this should allow more filers to report the single product code of gasohol instead of two product codes.

Additional changes on Forms MFR, MFD, 81, 85, and 91 involve:

- ✓ When to report net gallons versus gross gallons;
- ✓ Definitions for gross gallons, net gallons, stock transfers, and book adjustments;
- ✓ How to report exports to end users; and
- ✓ How to report tax-free credit card sales to the federal government.

Nebraska Motor Fuels Carrier Report, Form 80, and Nebraska Motor Fuels Carrier Schedule, Form 80

The only loads of fuel that common/contract carriers must report are those:

- ✓ Originating in Nebraska with a bill of lading or manifest indicating:
 - Nebraska as the state of destination but the fuel was actually diverted to another state; or

- Another state as the destination but the fuel was actually diverted to Nebraska (Schedule Code 1).

- ✓ Originating out-of-state with a bill of lading or manifest indicating another state as the destination but the fuel was actually diverted to Nebraska (Schedule code 2).

Please remember when the bill of lading indicates a destination state other than Nebraska and the fuel is subsequently delivered to Nebraska, the liquid fuel carrier must obtain a delivery permit number from the Nebraska State Patrol prior to delivering the fuel. The toll-free telephone number is 800-805-4622. If the fuel is diverted out-of-state, you may need to obtain a delivery permit number from the destination state prior to delivery.

Please become familiar with these changes. A revised version of the EDI software containing these changes is scheduled to be mailed to EDI filers in January 1997. If you have any questions, contact your account representative.

NMA Expo'96 Team Award

Our Motor Fuels Account Representative Team received the NMA Expo'96 Team Award. This award was presented by the Nebraska Chapter of the National Management Association during the 1996 Expo conducted in October, 1996. Our Account Representative Team was one of 23 teams nominated statewide.

These representatives are normally your first contact with the Nebraska Motor Fuels Division. The award was presented in recognition of their personal touch in providing better services in the licensing and reporting requirements.

Congratulations to Sharon, Teresa, Rita, Robin, Linda, Mary Kay, Rick, Amy, and Peg.

MAILING OF TAX RETURNS

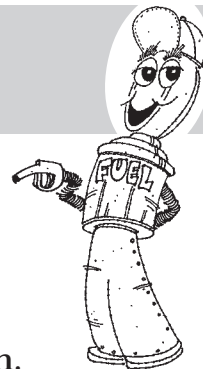
Tax returns and reports will be mailed on the 2nd or 3rd of each month. This change will provide more processing time of the previously submitted returns.

CANCELLING YOUR ACCOUNT

If you need to cancel your motor fuels account for reasons such as, closing a business or selling to another business, please contact your account representative for assistance in filing your final report or return.

MOTOR FUELS TAX RATE

The Nebraska motor fuels tax rate for **1997 first quarter** (January 1 through March 31, 1997) is **25.3 cents per gallon.**



FOR MOTOR FUELS TAXPAYER ASSISTANCE

Call your account representative or toll free 1-800-554-FUEL (1-800-554-3835).

Lincoln residents call 471-5730.

For *TT (Text Telephone), dial 1-800-382-9309.



*Telecommunication Device for the Deaf (TDD) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.

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If you have received a duplicate mailing or would like to subscribe, please call 1-800-554-3835

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